



CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
DOVER, DELAWARE 19904-2467

**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: [DPR.DELAWARE.GOV](http://DPR.DELAWARE.GOV)  
EMAIL: [customerservice.dpr@state.de.us](mailto:customerservice.dpr@state.de.us)

<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b>
<b>DATA AND TIME:</b>	<b>Wednesday, April 19, 2017 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
<b>MINUTES APPROVED:</b>	May 17, 2017

**MEMBERS PRESENT**

Kathryn Schultz, Professional Member, President  
Alison Houck, Professional Member, Secretary  
John McManus, Professional Member  
Sarah Patterson, Professional Member  
Araya Debessay, Educational Member  
Prameela Kaza, Public Member  
Susan Benson, Professional Member

**ABSENT**

Richard Snyder, Public Member  
Karen Smith, Professional Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II  
Susan Miccio, Systems Project Leader  
Jocelyn Villanueva, Operational Staff

**ALSO PRESENT**

Ofer Bargev  
Khairat Makanjudla  
Dana Rubenstein, DSCPA  
Mary Heim, DAPA

**CALL TO ORDER**

Ms. Schultz called the meeting to order at 9:05 a.m.

**REVIEW OF MINUTES**

A motion was made by Ms. Kaza, seconded by Mr. McManus, to approve the minutes dated February 20, 2017. The motion carried unanimously.

### **Unfinished Business**

#### **Draft Review- CPA Permit to Practice Application**

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application for the CPA Permit to Practice application.

#### **Draft Review- CPA Firm Permit to Practice Application**

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application for the CPA Firm Permit to Practice application.

#### **Draft Review- PA Firm Permit to Practice Application**

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application for the PA Firm Permit to Practice application.

#### **Draft Review- FAQ's**

The board updated the present FAQ's and will update them in the future as they come up.

#### **Delaware Peer Review- Statute**

Ms. Miccio needed clarification on a few questions regarding peer review.

#### **Re-Review of Applications**

##### **D'Amato & LaSpada, LLC.**

A motion was made by Ms. Schultz, seconded by Ms. Houck, to table the CPA Firm Permit to Practice application of D'Amato & LaSpada. The motion carried unanimously.

##### **Lisa Tsui**

A motion was made by Ms. Schultz, seconded by Ms. Houck, to approve the CPA Permit to Practice application of Lisa Tsui. The motion carried unanimously.

##### **Taylor Zolbe**

A motion was made by Ms. Schultz, seconded by Ms. Houck, to approve the CPA Permit to Practice application of Taylor Zolbe. The motion carried unanimously.

### **Re-Review of Delaware Specific Ethics Course**

#### **Beacon Hill Financial Educators, Inc.**

A motion was made by Ms. Schultz, seconded by Ms. Houck, to table the review of the ethics course until the next scheduled meeting. The motion carried unanimously.

### **New Business**

#### **Review of CPA Permit- Reciprocity Applications**

A motion was made by Mr. McManus, seconded by Ms. Houck, to approve the application of Eric Norberg. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Houck, to approve the application of Randy Sofferman. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Houck, to approve the application of John Hayes. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Houck, to approve the application of Andrew Hall. The motion carried unanimously.

#### Review of CPA Permit to Practice – Re-Applications

A motion was made by Mr. Debessay, seconded by Mr. McManus, to approve the application of Ofer Bargev. The motion carried unanimously.

A motion was made by Ms. Debessay, seconded by Mr. McManus, to approve the application of Elizabeth Higgs-Green. The motion carried unanimously.

#### Review of CPA Permit to Practice Applications

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Erin Filmalter. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Brian Moreau. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Christine Kwon contingent upon supervisor having a valid license. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Jin Su Joung. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Chuyi Liang contingent upon further detailed work experience. . The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Nadya Velinova. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Hyewon Park. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to table the application of Wilson Man. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Wesley Veigle. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Thomas Godwin. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Daniel Matson. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Alvaro Pinto. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Jennifer Huber. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Jingxuan Xiang. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Xiaomeng Yu. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Jun Gao contingent upon supervisor having a valid license. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Cuixian Zhang. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Joseph Shaw. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of Jordan Pierce. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus to approve the application of John Butera. The motion carried unanimously.

#### Review of Firm Permit to Practice Application

A motion was made by Ms. Schultz, seconded by Mr. McManus, to table the application of Jeter & Johnson. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus to table the application of Zelenkofske Axelrod LLC. The motion carried unanimously.

#### Review and Consideration of Hearing Officer's Recommendation

##### Robert Shell

A motion was made by Mr. McManus, seconded by Ms. Schultz to table the order. Mr. Maloney will send the updated order to Ms. Brown for an electronic signature. The motion carried unanimously.

#### Review of Delaware Specific Ethic Course Checklist

American CPE

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the updated Ethics Course Checklist to be put on website. The motion carried unanimously.

MasterCPE LLC

A motion was made by Ms. Schultz, seconded by Ms. Houck, to table the ethics course for review. The course will be resubmitted at the next board meeting. The motion carried unanimously.

CPASelfstudy.com

A motion was made by Ms. Schultz, seconded by Ms. Houck, to table the ethics course for review. The course will be resubmitted at the next board meeting. The motion carried unanimously.

Accounts Education Group

A motion was made by Ms. Schultz, seconded by Ms. Houck, to table the ethics course for review. The course will be resubmitted at the next board meeting. The motion carried unanimously.

Continuing Academics CPE Tutor

A motion was made by Ms. Schultz, seconded by Ms. Houck, to table the ethics course for review. The course will be resubmitted at the next board meeting. The motion carried unanimously.

FurtherEd., INC.

A motion was made by Ms. Schultz, seconded by Ms. Houck, to table the ethics course for review. The course will be resubmitted at the next board meeting. The motion carried unanimously.

Checkpoint Learning

A motion was made by Ms. Schultz, seconded by Ms. Houck, to table the ethics course for review. The course will be resubmitted at the next board meeting. The motion carried unanimously.

Ratification of Application

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the ratification of Michael Malatesta. The motion carried unanimously.

Request For Extension

Meghan Gagliardi

Ms. Gagliardi requested an extension of credit on the Regulation portion of her CPA exam, due to three major life events. The board reviewed her documents of proof.

A motion was made by Mr. McManus, seconded by Ms. Patterson, to extend the Regulation credit for one window. The motion carried unanimously.

Kristina Dunn

Ms. Dunn requested two extension of credit for the Auditing examination and the Business Environment & Concepts examination, due to a major life even. The board reviewed her documents of proof.

A motion was made by Mr. McManus, seconded by Ms. Patterson, to extend the time to apply the credits for the next testing window ending September 30, 2017 for Kristina Dunn. The motion carried unanimously.

Request for Inactive Status of Licensure

Chad J. Toms

A motion was made by Mr. McManus, seconded by Ms. Patterson, to approve Mr. Tom's request for an inactive status. The motion carried unanimously.

Correspondence

Ofer Bargev

**OTHER BUSINESS BEFORE THE BOARD**

Application's by Reciprocity (based on substantial equivalency)- Ratify In-house

Ms. Brown requested that the board allow the division to ratify applications by reciprocity (based on substantially equivalency) to be done in-house.

A motion was made by Mr. McManus, seconded by Ms. Patterson, to approve the division to ratify the applications in-house. The motion carried unanimously.

**PUBLIC COMMENT**

Ofer Bargev expressed his gratification to the board for approving his application.

**NEXT SCHEDULED MEETING**

The next meeting will be held May 17, 2017 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Ms. Schultz, seconded by Ms. Houck to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 12:19 p.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II